

Statement of Financial Position

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Account No.</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Gov/Non</u>	<u>Fund/Unfun</u>	<u>Additional Info Required</u>
1A1	Post	E	1010	Fund Balance with Treasury	E	G		
1A2	Post	E	1610	Securities (At Par)	E	G		
1A2	Post	E	1611	Securities - Unamortized Premium or Discount	E	G		
1A2	Post	E	1690	Other Investments	E	G		
1A3	Post	E	1310	Accounts Receivable	E	G		
1A3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	G		
1A4	Post	E	1340	Interest Receivable	E	G		
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	G		
1A5	Post	E	1410	Advances to Others	E	G		
1A5	Post	E	1450	Prepayments	E	G		
1A6	Post	E	1920	Unrequisitioned Authorized Appropriations	E	G		
1A6	Post	E	1921	Receivable from Appropriations	E	G		
1A6	Post	E	1922	Borrowings Receivable from Treasury	E	G		
1A6	Post	E	1990	Other Assets	E	G		
1B1	Post	E	1610	Securities (At Par)	E	N		
1B1	Post	E	1611	Securities - Unamortized Premium or Discount	E	N		
1B1	Post	E	1690	Other Investments	E	N		
1B2	Post	E	1310	Accounts Receivable	E	N		
1B2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	N		
1B3	Post	E	1340	Interest Receivable	E	N		Related to loans
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	N		Related to loans
1B3	Post	E	1350	Loans Receivable	E	N		
1B3	Post	E	1359	Allowance for Loss on Loans Receivable	E	N		
1B3	Post	E	1399	Allowance for Subsidy	E	N		
1B3	Post	E	1551	Foreclosed Property	E	N		
1B3	Post	E	1559	Foreclosed Property - Allowance	E	N		

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1B4	Post	E	1340	Interest Receivable	E	N		Other than loans
1B4	Post	E	1349	Allowance for Loss on Interest Receivable	E	N		Other than loans
1B5	Post	E	1410	Advances to Others	E	N		
1B5	Post	E	1450	Prepayments	E	N		
1B6	Post	E	1591	Other Related Property	E	N		
1B6	Post	E	1599	Other Related Property - Allowance	E	N		
1B6	Post	E	1990	Other Assets	E	N		
1C	Post	E	1110	Undeposited Collections	E			
1C	Post	E	1120	Imprest Funds	E			
1C	Post	E	1190	Other Cash	E			
1C	Post	E	1195	Other Monetary Assets	E			
1C	Post	E	1200	Foreign Currency	E			
1D	Post	E	1521	Inventory Held for Sale	E			
1D	Post	E	1522	Inventory Held in Reserve for Future Sale	E			
1D	Post	E	1523	Inventory Held for Repair	E			
1D	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E			
1D	Post	E	1529	Inventory - Allowance	E			
1E	Post	E	1511	Operating Materials and Supplies Held for Use	E			
1E	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	E			
1E	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E			
1F	Post	E	1571	Stockpile Materials Held in Reserve	E			
1F	Post	E	1572	Stockpile Materials Held for Sale	E			
					E			
1G	Post	E	1530	Seized Property - Monetary Instruments	E			
1H	Post	E	1541	Forfeited Property Held for Sale	E			
1H	Post	E	1542	Forfeited Property Held for Donation or Use	E			
1H	Post	E	1549	Forfeited Property - Allowance	E			

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1I	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E			
1I	Post	E	1569	Commodities - Allowance	E			
1J	Post	E	1710	Land	E			
1J	Post	E	1720	Construction in Progress	E			
1J	Post	E	1730	Buildings	E			
1J	Post	E	1739	Accumulated Depreciation on Buildings	E			
1J	Post	E	1740	Other Structures and Facilities	E			
1J	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E			
1J	Post	E	1750	Equipment	E			
1J	Post	E	1759	Accumulated Depreciation on Equipment	E			
1J	Post	E	1760	Military Equipment	E			
1J	Post	E	1769	Accumulated Depreciation on Military Equipment	E			
1J	Post	E	1810	Assets Under Capital Lease	E			
1J	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E			
1J	Post	E	1820	Leasehold Improvements	E			
1J	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E			
1J	Post	E	1830	Automated Data Processing Software	E			
1J	Post	E	1839	Accumulated Amortization on Automated Data Processing Software	E			
1J	Post	E	1840	Other Natural Resources	E			
1J	Post	E	1849	Allowance for Depletion	E			
1J	Post	E	1890	Other Fixed Assets	E			
1K				Not Used	E			
1L				CALC (1A..1J)				
2A1	Post	E	1010	Fund Balance with Treasury	O	G		
2A2	Post	E	1310	Accounts Receivable	O	G		
2A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	G		
2A3	Post	E	1340	Interest Receivable	O	G		
2A3	Post	E	1349	Allowance for Loss on Interest Receivable	O	G		

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2A4	Post	E	1410	Advances to Others	O	G		
2A4	Post	E	1450	Prepayments	O	G		
2A4	Post	E	1990	Other Assets	O	G		
2B1	Post	E	1310	Accounts Receivable	O	N		
2B1	Post	E	1319	Allowance for Loss on Accounts Receivable	O	N		
2B2	Post	E	1340	Interest Receivable	O	N		
2B2	Post	E	1349	Allowance for Loss on Interest Receivable	O	N		
2B3	Post	E	1410	Advances to Others	O	N		
2B3	Post	E	1450	Prepayments	O	N		
2B3	Post	E	1990	Other Assets	O	N		
2C	Post	E	1110	Undeposited Collections	O			
2C	Post	E	1120	Imprest Funds	O			
2C	Post	E	1190	Other Cash	O			
2C	Post	E	1195	Other Monetary Assets	O			
2C	Post	E	1200	Foreign Currency	O			
2D				Not Used	O			
2E				CALC (2A..2D)				
3				CALC (1L+2E)				
4A1	Post	E	2110	Accounts Payable		G	F	
4A1	Post	E	2120	Disbursements in Transit		G	F	
4A1	Post	E	2130	Contract Holdbacks		G	F	
4A1	Post	E	2190	Other Accrued Liabilities		G	F	
4A2	Post	E	2140	Accrued Interest Payable		G	F	

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4A3	Post	E	2510	Principal Payable to Treasury		G	F	
4A3	Post	E	2520	Borrowing from Federal Financing Bank		G	F	
4A3	Post	E	2540	Participation Certificates		G	F	
4A3	Post	E	2590	Other Debt		G	F	
4A4	Post	E	2400	Liability for Deposit Funds and Suspense Accounts		G	F	
4A4	Post	E	2310	Advances from Others		G	F	
4A4	Post	E	2320	Deferred Credits		G	F	
4A4	Post	E	2920	Contingent Liabilities		G	F	
4A4	Post	E	2930	Liability for Borrowings to be Received		G	F	
4A4	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		G	F	
4A4	Post	E	2990	Other Liabilities		G	F	
4B1	Post	E	2110	Accounts Payable		N	F	
4B1	Post	E	2120	Disbursements in Transit		N	F	
4B1	Post	E	2130	Contract Holdbacks		N	F	
4B1	Post	E	2190	Other Accrued Liabilities		N	F	
4B2	Post	E	2140	Accrued Interest Payable		N	F	
4B3	Post	E	2180	Loan Guarantee Liability		N	F	
4B4	Post	E	2940	Capital Lease Liability		N	F	
4B5	Post	E	2610	Retirement Plans		N	F	
4B5	Post	E	2620	Insurance Plans		N	F	
4B5	Post	E	2690	Other Actuarial Liabilities		N	F	
4B6	Post	E	2210	Accrued Funded Payroll and Benefits		N	F	
4B6	Post	E	2310	Advances from Others		N	F	
4B6	Post	E	2320	Deferred Credits		N	F	
4B6	Post	E	2400	Liability for Deposit Funds and Suspense Accounts		N	F	
4B6	Post	E	2920	Contingent Liabilities		N	F	
4B6	Post	E	2990	Other Liabilities		N	F	

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4C				CALC (4A1..4B6)				
5A1	Post	E	2110	Accounts Payable		G	U	
5A1	Post	E	2120	Disbursements in Transit		G	U	
5A1	Post	E	2130	Contract Holdbacks		G	U	
5A1	Post	E	2190	Other Accrued Liabilities		G	U	
5A2	Post	E	2510	Principal Payable to Treasury		G	U	
5A2	Post	E	2520	Borrowing from Federal Financing Bank		G	U	
5A2	Post	E	2540	Participation Certificates		G	U	
5A2	Post	E	2590	Other Debt		G	U	
5A3	Post	E	2320	Deferred Credits		G	U	
5A3	Post	E	2690	Other Actuarial Liabilities		G	U	
5A3	Post	E	2920	Contingent Liabilities		G	U	
5A3	Post	E	2930	Liability for Borrowings to be Received		G	U	
5A3	Post	E	2960	Accounts Payable Canceled		G	U	
5A3	Post	E	2990	Other Liabilities		G	U	
5B1	Post	E	2110	Accounts Payable		N	U	
5B1	Post	E	2120	Disbursements in Transit		N	U	
5B1	Post	E	2130	Contract Holdbacks		N	U	
5B1	Post	E	2190	Other Accrued Liabilities		N	U	
5B2	Post	E	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net		N	U	
5B2	Post	E	2540	Participation Certificates		N	U	
5B2	Post	E	2590	Other Debt		N	U	
5B3	Post	E	2940	Capital Lease Liability		N	U	
5B4	Post	E	2610	Retirement Plans		N	U	
5B4	Post	E	2620	Insurance Plans		N	U	
5B4	Post	E	2690	Other Actuarial Liabilities		N	U	

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5B5	Post	E	2220	Accrued Unfunded Liabilities		N	U	
5B5	Post	E	2320	Deferred Credits		N	U	
5B5	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		N	U	
5B5	Post	E	2920	Contingent Liabilities		N	U	
5B5	Post	E	2960	Accounts Payable Canceled		N	U	
5B5	Post	E	2990	Other Liabilities		N	U	
5C				CALC (5A1..5B5)				
6				CALC (4C+5C)				
7A	Post	E	3100	Appropriated Capital				
7A	Post	E	3105	Appropriated Capital Funding Canceled Payables				
7B	Post	E	3210	Capital Investments				
7B	Post	E	3220	Transfers-in from Others without Reimbursement				
7B	Post	E	3230	Transfers-out to Others without Reimbursement				
7C	Post	E	3310	Cumulative Results of Operations				
7D	Post	E	3400	Donations and Other Items				
7D	Post	E	3500	Deferred Liquidating Cash Authority				
7E	Post	E	3501	Future Funding Requirements				
7F				CALC (7A..7E)				
8				CALC (6..7F)				